

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(INLAND REVENUE POLICY WING)**

C.No.3(5)ST-L&P/2019/261837-R

Islamabad, the 21st October, 2019

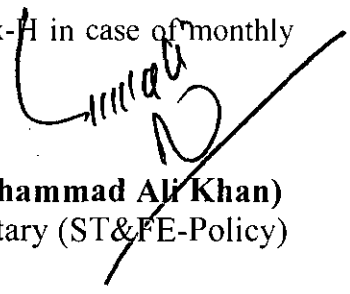
Subject: SALES TAX CIRCULAR NO 4 OF 2019.

I am directed to refer the subject and to state that in the wake of rescission of SRO 1125(I)/2011, the Federal Board of Revenue had committed with the exporters of the export oriented sectors, i.e. textiles, leather, carpets, sports goods and surgical goods, that refunds shall be paid to them within 72 Hours of filing of refund claim. For this purpose, FASTER refund module has been developed, which shall process claims of exporters of five export-oriented sectors for the tax period July, 2019, and onwards. FBR has earlier clarified that submission of Annex-H, which is a form in the monthly sales tax return, shall be treated as submission of refund claim.

2. It is added that the number of refund claims received is not significant. The exporters are facing some difficulties in filing of their tax refund claims (Annex-H) under FASTER. Many claimants have approached the Board with request that they may be allowed revision of their return on the ground that the entries made in Annex-F do not match with those in Annex-H.

3. It is accordingly clarified that refund is processed on the basis of entries in Annex-H. The entries in Annex-F have no bearing on refund claim except that carry forward of value addition tax is excluded from refund amount.

4. Accordingly, the claimants are advised not to revise the returns on the ground that entries in Annex-F do not match with those in Annex-H. They should submit Annex-H, if not already submitted so that their claims can be processed. Further, field formations are advised not to draw an adverse inference if the Annex-F does not match with Annex-H in case of monthly returns already submitted.


(Muhammad Ali Khan)
Secretary (ST&FE-Policy)